

SHER TREMONTE LLP

November 4, 2014

**VIA ECF**

Honorable Miriam Goldman Cedarbaum  
United States District Judge  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, NY 10007-1312

Re: *United States v. Stephen Walsh*, 09 Cr. 722 (MGC)

Dear Judge Cedarbaum:

I write to confirm that Mr. Walsh will not be moving to withdraw his guilty plea. The government has indicated that, were Mr. Walsh to succeed in withdrawing his plea, it would not offer him a more favorable agreement. And Mr. Walsh has accepted responsibility for his crimes and does not want a trial. Under the circumstances, a motion to withdraw would serve no purpose.

I also write to request that the Court hear further argument on the appropriate sentence in this case. At the hearing last Thursday, certain issues were raised that should be more fully addressed. I have spoken with Assistant U.S. Attorney Benjamin Naftalis, who informs me that the government does not oppose this request.

Respectfully submitted,

/s/ Michael Tremonte

Michael Tremonte

cc: Assistant U.S. Attorney Benjamin Naftalis  
Assistant U.S. Attorney Jessica Masella